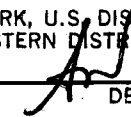


FILED

UNITED STATES DISTRICT COURT  
WESTERN DISTRICT OF TEXAS  
SAN ANTONIO, TEXAS 78206

NOV 21 2013

CLERK, U.S. DISTRICT COURT  
WESTERN DISTRICT OF TEXAS  
BY  DEPUTY CLERK

Donald Eugene Robinson )  
Affiant )  
v. )  
Internal Revenue Service )  
Respondent )

Case No.

**SA13CA1068 XR**

DECLARATORY JUDGMENT  
Pursuant to  
USC 28 § 2201

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**PETITION FOR DECLARATORY ENFORCEMENT  
OF ADMINISTRATIVE JUDGMENT**

**COMES NOW**, Donald Eugene Robinson, hereinafter known as (Affiant) and moves this Honorable Court for a **Declaratory Enforcement of Administrative Judgment** against Internal Revenue Service, hereinafter known as Respondent, for breach of contract as evidenced in Exhibits "A-J" attached herein:

**APPLICABLE STATUTES AND LAW**

1. Administrative Procedure Act (APA) of 1946
2. Rule 57, Declaratory Judgment Act USC 28 § 2201
3. The original contract between Affiant, Donald Eugene Robinson, and Respondent, Internal Revenue Service was not transparent and was without full disclosure as required under Regulation Z, Truth and Lending Act, 12 CFR 226. As a means to settle this dispute with the Respondent, the Affiant followed the procedure set out in the Administrative Procedure Act of 1946 as evidenced by Exhibits "A-E" attached herein,

without relief. Affiant now seeks a Declaratory Enforcement of Administrative Judgment in his favor under Rule 57, Declaratory Judgment USC 28 § 2201.

**VENUE**

4. The venue set forth in this petition is appropriate based upon Affiant's dwelling place: 1814 County Road 5710, in these United States, in the State of Texas, in the County of Medina, near the City of Devine.

**STATEMENT OF FACTS NOT IN DISPUTE**

5. On September 25, 2013 Affiant sent a NOTICE OF PRIVATE INTERNATIONAL REMEDY AND DEMAND (Reference documents contained in Exhibit "A") to Respondent, Internal Revenue Service, requesting proof of claim that Affiant, is not a non- taxpaying American Citizen, or was obligated for any tax liabilities as listed therein. On and for the record, Affiant has received no appropriate response to date from Respondent and therefore Respondent agrees to the terms contained therein the NOTICE OF PRIVATE INTERNATIONAL REMEDY AND DEMAND. "As a general rule, silence or inaction in the face of an offer will constitute acceptance of the offer." *Southern Cal. Acoustics Co. v. C.V. Holder Inc. [1969] 71 C2d 719, 722, 79 CR 319; Golden Eagle Ins. Co. v. Foremost Ins. Co. [1993] 20 CA4th, 1372, 1385, 25, CR2d 242*
6. On September 16, 2013 Affiant sent a NOTICE OF FAULT AND OPPORTUNITY TO CURE (Reference documents contained in Exhibit "B") to Respondent, Internal Revenue Service. On and for the record, Affiant has received no appropriate response to date from Respondent, Internal Revenue Service. The Respondent's silence, once again, constitutes acceptance of a contractual contract between the Affiant and Respondent in relation to the Administrative Remedy. "An acceptance by silence may be inferred if the offeree is

under a duty to act, as for example, under CC 1589, which provides that acceptance of the benefits of a contract constitutes an assumption of the associated obligation.” *See Golden Eagle Ins. Co. v. Foremost Ins. Co. [1993] 20 CA4th, 1372, 1385, 25, CR2d 242*

7. On September 27, 2013 Affiant sent a NOTICE OF DEFAULT / CONSENT TO JUDGMENT (Reference documents contained in Exhibit “C”) to Respondent, Internal Revenue Service. On and for the record, Affiant has received no appropriate response to date from Respondent, Internal Revenue Service. At this point, the relationship between the Affiant and Respondent is clearly understood, and, once again, silence constitutes acceptance where the Respondent had a clear obligation to answer the Affiant. “Silence may constitute an acceptance if there is a relationship between the parties or a previous course of dealing by which silence should be understood as acceptance.” *Southern Cal. Acoustics Co. v. C.V. Holder Inc. [1969] 71 C2d 719, 722, 79 CR 319. See also Circuit City Stores Inc. v. Najd “9<sup>th</sup> Circuit. 2002”, 294 F3rd 1104, 1109*
8. On October 29, 2013 Notary, as an Official Deputy Officer of the Secretary of State’s Office, issued a NOTICE OF DISHONOR (Reference documents contained in Exhibit “D”) to Affiant, Donald Eugene Robinson, acknowledging the fact that none of the prior correspondence was responded to by the Respondent, Internal Revenue Service. Based upon the fact that a contractual relationship had been established between the Affiant, Donald Eugene Robinson, and Respondent, Internal Revenue Service, and that the Respondent, Internal Revenue Service, is in dishonor and default of an Administrative Procedure initiated by the Affiant as of October 29, 2013. Silence may operate as an acceptance under the rule stated in the Reinstatement (Second) of Contracts 69 (1)(b) “where the offeror has stated or given the offeree reason to understand that assent may be

manifested by silence or inaction, and the offeree in remaining silent and inactive intends to accept the offer.” *See Golden Eagle Ins. Co. v. Foremost Ins. Co.* [1993] 20 CA4th, 1372, 1385, 25, CR2d 242

9. On October 29, 2013 both Notaries, Brian C. Coyle and Victoria M. Nicklas, as Official Deputy Officers of the Secretary of State’s Office, sent a CERTIFICATE OF DISHONOR and NOTICE OF ADMINISTRATIVE JUDGEMENT (Reference documents contained in Exhibit “E”) via U.S. Postal Service, Certified Mail Number 7013 1090 0001 8853 0989, which was received by Respondent, Internal Revenue Service, on November 1, 2013 at 10:45am.
10. Congress enacted the Declaratory Judgment Act Title 28 of the US Code in 1934. The federal act governs Declaratory Judgments in federal court as they pertain to federal law. The special committee’s first formal report and proposal of legislation came in 1934. It was aimed at coping with “the evils notoriously prevalent” among administrative tribunals, which the committee thought would be achieved by creating a Federal Administrative Court with Branches and Appellate Divisions, or, failing that, “an appropriate number of independent tribunals” unencumbered by “legislative and executive function.”

WHEREFORE, Affiant prays the Court for relief as follows:

For a declaration that Respondent agrees that Affiant, Donald Eugene Robinson, is in-fact a non-taxpayer as evidenced by the Statement of Facts listed herein and as such order the Respondent, Internal Revenue Service to:

1. Inform Affiant, Donald Eugene Robinson, in writing that Respondent's ledger books have been set-off, settled and closed and that all outstanding amounts are zeroed out.
2. Insert a blocking series in Affiant's, Donald Eugene Robinson's, Internal Revenue Master Tax File indicating 'no filing requirement,' or 'not required to file income taxes.'
3. Grant Affiant, Donald Eugene Robinson, any and all other relief just and proper before this honorable court.

**CERTIFICATION**

I solemnly affirm under the penalties of perjury and upon personal knowledge that the contents of the foregoing are true correct and complete to the best of my knowledge.

Respectfully submitted,

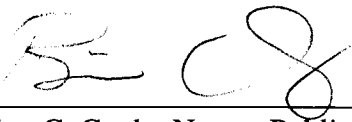
A handwritten signature in cursive script, reading "Donald Eugene Robinson", written over a horizontal line.

Donald Eugene Robinson, Affiant  
1814 County Road 5710  
Devine, Texas [78016]  
Date: 19 November 2013

**JURAT**

Illinois                                 )  
                                              )  
McHenry (county)                 )                 ACTION IN LAW;

Subscribed and executed for the record on the 20th day of November, in the year of our Lord  
Two Thousand Thirteen.

  
\_\_\_\_\_  
Brian C. Coyle, Notary Public  
Resident of McHenry County  
My Commission Expires: 07/23/2014



**CERTIFICATE OF SERVICE**

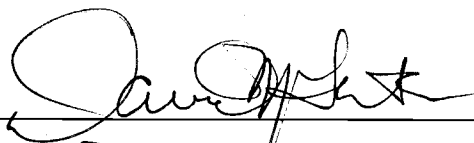
I hereby certify that a copy of the Motion for Declaratory Judgment was served by Express Mail, postage prepaid on the 20<sup>th</sup> day of November, 2013 to:

**U.S. District Clerk's Office  
WESTERN DISTRICT OF TEXAS  
655 E. Cesar E. Chavez Blvd., Room G65  
San Antonio, Texas 78206**

**ATTACHED /ENCLOSED DOCUMENTS:**

1. PETITION FOR DECLARATORY ENFORCEMENT OF ADMINISTRATIVE JUDGMENT
2. Exhibit "A" – INTERNATIONAL REMEDY AND DEMAND & AFFIDAVIT OF FACT
3. Exhibit "B" – NOTICE OF FAULT / OPPORTUNITY TO CURE
4. Exhibit "C" – NOTICE OF DEFAULT / CONSENT TO JUDGMENT
5. Exhibit "D" – NOTICE OF DISHONOR
6. Exhibit "E" – CERTIFICATE OF DISHONOR and NOTICE OF ADMINISTRATIVE JUDGMENT

Witness Signature: \_\_\_\_\_



Printed Name of Witness: \_\_\_\_\_

David M. Gute

Date of Certificate: \_\_\_\_\_

26 Nov 2013

Date of Mailing: \_\_\_\_\_

20 Nov 2013